

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tony Noonan
DOCKET NO.: 04-26360.001-R-1
PARCEL NO.: 27-19-102-014

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Tony Noonan, the appellant, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 49,223 square foot parcel improved with a one-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 3,774 square feet of living area as well as three baths, a full basement, air conditioning, one fireplace and a three-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data, descriptions, and photographs of three suggested comparables located within a six-block radius of the subject. These properties are improved with a two-story, single-family dwelling with frame, masonry or frame and masonry exterior construction with two baths. They range in age from 1 to 21 years and in size from 2,984 to 3,474 square feet of living area. All properties include one fireplace and a multi-car garage, while two properties also contain a basement. The improvement assessments range from \$7.80 to \$8.80 per square foot. The properties' lot size ranged from 37,462 to 44,649 square feet.

At hearing, the board of review's representative questioned whether the appellant's comparable #1 was a partial assessment, but had no documentation to refute the data reflected on the appellant's analysis. On the basis of this comparison, the

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	1,808
IMPR.:	\$	32,834
TOTAL:	\$	34,642

Subject only to the State multiplier as applicable.

PTAB/KPP

appellant's attorney requested an improvement assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$42,064 or \$11.15 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and three suggested comparables. These properties contain a two-story, frame and masonry, single-family dwelling. They range: in bathrooms from two and one-half to four bathrooms; in age from 4 to 34 years; and in size from 2,464 to 3,886 square feet of living area. The buildings include a basement, air conditioning, one fireplace and a two-car garage. The improvement assessments range from \$10.89 to \$17.27 per square foot of living area. The properties are sited on lots that range in size from 39,988 to 247,420 square feet. There was no locational proximity to the subject provided for these properties.

As to the subject, the board's grid does reflect a handwritten notation of "new construction", without any further explanation. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the board of review's suggested comparables are significantly older and/or smaller in size than the subject's improvement.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's improvement assessment is warranted.

In totality, the parties submitted six equity comparables. The PTAB finds that the appellant's comparables #1 and #2 as well as the board of review's #1 are most similar to the subject property. These three comparables contain a two-story, single-family dwelling. They range: in bathrooms from 2 to 4; in age from 1 to 17 years; and in size from 3,388 to 3,886 square feet of living area. The improvement assessments range from \$7.80 to \$10.89 per square foot. In comparison, the subject's improvement

assessment stands at \$11.15 per square foot of living area, which is above the range established by the comparables.

The PTAB finds that the remaining properties were accorded less weight due to a disparity in improvement size and age.

On the basis of the evidence submitted, the PTAB finds that the appellant has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.